IN THE SPECIFICATION:

The specification as amended below with replacement paragraphs shows added text with <u>underlining</u> and deleted text with <u>strikethrough</u>.

Please REPLACE paragraph [0038] on page 8 with the following paragraph:

[0038] In general, the Helmholtz resonator has a superior effect on reduction of noise in the middle or low frequency band, rather than in a high frequency band. However, when filled with a noise absorbing member such as a porous member, the Helmholtz resonator reduces a high frequency band. Thus, by filling the resonance container 174 with a porous member, for example, a sponge, the Helmholtz resonator can absorb a range of frequencies aboveabout f, where f is the frequency absorbed without the sponge, as indicated by the equation above. For example, referring to FIG. 3, a resonator without the sponge will reduce the SPL within a relatively low frequency band, whereas a resonator with the sponge will reduce the SPL within a higherlarger frequency band.